IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO.321 OF 2004

The Commissioner of Income-tax ..Appellant.

V/s.

M/s.Central Automobiles P.Ltd. ..Respondent.

Mr.R.V.Desai, senior counsel with Pankaj Kapoor for appellant.

CORAM : S.RADHAKRISHNAN AND
J.P.DEVADHAR, JJ.

DATED : 24TH JANUARY, 2005.

P.C. :-

1. Heard learned counsel for the appellant. Perused the order of the Income Tax Appellate Tribunal, Mumbai Bench 'H', Mumbai dated 24th October, 2002. In paragraph 2 of thereof, it is categorically mentioned that there was force in the contention of the assessee that the expenditure was wholly and exclusively laid out for the purpose of business for promotion and to earn profit. The commission was paid almost 15 years back and the same was always accepted by the department in the past. Under these circumstances, there is no substantial question of law involved in this appeal. Hence appeal stands dismissed.

(S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)